

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

INCOME TAX APPEAL NOS. 3/2007, 4/2007, 11/2007, 16/2007,
17/2007, 21/2007 AND 39 OF 2007

Office Notes, Office Memoranda of
Coram, appearances, Court's orders
or directions and Registrar's orders.

Court's or Judge's orders

Shri Parchure, learned counsel for the appellant.

Shri Thakar, learned counsel for respondent in ITL Nos. 11 of 2007 and 21 of 2007.

Shri Dewani, learned counsel for respondent in other five appeals.

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CORAM : J. P. DEVADHAR AND
B.P. DHARMADHIKARI, JJ.
JUNE 26, 2007.

Heard Shri Parchure, learned counsel for the appellant and S/Shri Dewani and Thakar, learned counsel for the respondent.

In all these appeals filed by the revenue, in Block Assessment, orders are passed by the Assessing Officer making additions on the basis of accommodation bills allegedly issued by one Shri L.K. Bardia to respective assessees. The Commissioner of Income-tax (Appeals) has found that the bills were not accommodation bills and the

respective assessees had in fact sold the gold/ jewellery to Shri L.K. Bardia and the said gold/ jewellery has been already declared by them in V.D.I.S. 1997 and they had certificates with them issued under Section 8(1) of the Scheme. This finding of C.I.T. (A) is maintained by the Income-tax Appellate Tribunal in appeal. The correctness or otherwise of V.I.D.C. Certificates is not in dispute in these matters.

In fact similar appeal bearing ITL No. 26 of 2005, filed by the revenue (CIT vs. Smt. Parveen Kaur Arneja), has been dismissed by this Court on 22.3.2007. Accordingly, these appeals are also dismissed. No order as to costs.

JUDGE

JUDGE

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